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Number: **201017054**

Office:

Release Date: 4/30/2010

UILC: 6672.00-00

From:

Sent: Monday 2/22/2010 1:16 PM

To:

Cc:

Subject: 6672

-- The 6672 penalty is applicable to 1446 withholding agents. Here is a rev proc that discusses it. Revenue Procedure 89-31.